

Message Text

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ORIGIN NEA-10

INFO OCT-01 ISO-00 L-03 CPR-01 SCA-01 A-01 /017 R

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S/CPR:MKEATING

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R 041633Z JUN 75

FM SECSTATE WASHDC

TO AMEMBASSY AMMAN

UNCLAS STATE 129956

E.O. 11652: N/A

TAGS: PDIP, JO, US

SUBJECT: TAXATION OF REAL PROPERTY

REF: AMMAN 3014

1. DEPARTMENT HAS BEEN APPROACHED BY JORDAN EMBASSY ON SAME MATTER, ASKING FOR DEPARTMENT'S GOOD OFFICES TO INFORM THE CONCERNED MARYLAND STATE AUTHORITIES THAT MIL ATTACHE'S RESIDENCE IS CONSIDERED AN EXTENSION OF THE EMBASSY OF JORDAN AND THEREFORE EXEMPT FROM ALL STATE, COUNTY AND LOCAL TAXES ON BASIS OF RECIPROCITY.

2. THE STATE OF MARYLAND GRANTS EXEMPTIONS FROM TAXATION TO FOREIGN GOVERNMENT PROPERTIES IF THERE IS A TREATY IN FORCE SPECIFICALLY PROVIDING FOR SUCH EXEMPTION.

(EXEMPTION IS NOT GRANTED SOLELY ON THE BASIS OF RECIPROCITY). AT PRESENT, THE ONLY TREATY APPLYING IN SUCH CASES BETWEEN THE US AND JORDAN IS THE VIENNA CONVENTION ON DIPLOMATIC RELATIONS. THE PROPERTY IN QUESTION COULD BE EXEMPT FROM REAL ESTATE TAXES ONLY IF IT QUALIFIED FOR EXEMPTION UNDER ARTICLE 23, PARA 1, OF THIS CONVENTION, WHICH READS AS FOLLOWS:

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"1. THE SENDING STATE AND THE HEAD OF THE MISSION SHALL BE EXEMPT FROM ALL NATIONAL, REGIONAL OR MUNICIPAL DUES AND TAXES IN RESPECT OF THE PREMISES OF THE MISSION, WHETHER OWNED OR LEASED, OTHER THAN SUCH AS REPRESENT PAYMENT FOR

SPECIFIC SERVICES RENDERED."

3. ARTICLE 1(I) OF THE CONVENTION DEFINES "PREMISES OF THE MISSION" AS QUOTE BUILDINGS OR PARTS OF BUILDINGS AND THE LAND ANCILLARY THERETO, IRRESPECTIVE OF OWNERSHIP, USED FOR THE PURPOSES OF THE MISSION INCLUDING THE RESIDENCE OF THE HEAD OF THE MISSION UNQUOTE. THE DEPARTMENT HAS ALWAYS HELD THE VIEW THAT BY THIS DEFINITION ARTICLE 23 DOES NOT EXTEND THE EXEMPTION TO ANY RESIDENCES OF DIPLOMATIC AGENTS OTHER THAN THOSE OF CHIEFS OF MISSIONS.

4. THE USG DOES HAVE TREATIES WITH OTHER GOVERNMENTS WHICH SPECIFICALLY PROVIDE FOR SUCH EXEMPTIONS AND HENCE ARE HONORED BY US STATES. SUCH ARRANGEMENTS MUST BE MADE BY TREATY OR STATUTE IN ORDER TO BE BINDING ON STATES OF THE US.

5. DEPARTMENT SENDING JORDANIAN EMBASSY NOTE OUTLINING ABOVE. YOU MAY INFORM MFA. KISSINGER

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<< END OF DOCUMENT >>

Message Attributes

Automatic Decaptioning: X
Capture Date: 26 AUG 1999
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DIPLOMATIC PRIVILEGES, REAL PROPERTY TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 04 JUN 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975STATE129956
Document Source: ADS
Document Unique ID: 00
Drafter: NEA/ARN:DDEAN:PDW
Enclosure: n/a
Executive Order: N/A
Errors: n/a
Film Number: D750195-1256
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t197506100/baaaalqu.tel
Line Count: 77
Locator: TEXT ON-LINE, TEXT ON MICROFILM
Office: ORIGIN NEA
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators:
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Review Action: RELEASED, APPROVED
Review Authority: greeneet
Review Comment: n/a
Review Content Flags:
Review Date: 28 MAR 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <28 MAR 2003 by PhilliR0>; APPROVED <18 FEB 2004 by greeneet>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
06 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: <DBA CORRECTED> wfs 971002
Subject: n/a
TAGS: PDIP, JO, US
To: AMMAN
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 06 JUL 2006